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ABSTRACT OF THE DISCLOSURE

In a power transmitting system of a four-wheel drive vehicle in which driving force provided from a transmission coupled to a laterally mounted front drive engine is distributed to front and rear wheels through a transfer disposed behind the engine, the transfer comprises a pair of bevel gears which change a transmission direction of the driving force; a first and second gears which shift an axis of a pinion shaft in parallel; and an output shaft which is rotatably inserted into the second gear. A hydraulic multi plate clutch couples the second gear and the output shaft so that engagement and disengagement are freely allowed, and is disposed on the axis of the second gear and more closely to the engine 1 side than the second gear. Additionally, a spline shaft formed at a top of an input shaft of the propeller shaft is spline-fitted into the second output shaft. Thereby, back-and-force shift is allowed. A steering gear box is located in downward of the front side input shaft.